

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS

SOUTH SHORE SAVINGS BANK,)	
SUCCESSOR-BY-MERGER TO SOUTH)	
WEYMOUTH SAVINGS BANK,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 05-11754-RGS
)	
JOEL K. LOGAN, INDIVIDUALLY and)	
AS TRUSTEE OF CRESTVIEW)	
MANAGEMENT TRUST; MARY ELLEN)	
LOGAN, INDIVIDUALLY and AS)	
TRUSTEE OF CRESTVIEW MANAGEMENT)	
TRUST; MASSACHUSETTS DEPARTMENT)	
OF REVENUE; J. GLAB, LLC, AS)	
ASSIGNEE OF KING DAVID TRUST;)	
CIRELLI FOODS, INC.; INTERNAL)	
REVENUE SERVICE; JONATHAN)	
BASHEIN AS ASSIGNEE OF NIXON)	
PEABODY, LLP; ROBERT J. GRIFFIN,)	
ESQ.; THOMAS F. REILLY, ATTORNEY)	
GENERAL OF THE COMMONWEALTH)	
OF MASSACHUSETTS; THE)	
COMMONWEALTH OF MASSACHUSETTS,)	
BY ITS DEPARTMENT OF PUBLIC)	
HEALTH; HEALTHCARE CAPITAL)	
RESOURCES, INC.; and HCFP)	
FUNDING, INC., SUCCESSOR-IN)	
INTEREST TO HEALTH PARTNERS)	
FUNDING, L.P.,)	
)	
Defendants.)	

UNITED STATES' NOTICE OF CONCEDED LIEN PRIORITY

The United States, by its undersigned counsel, notifies this Court that, pursuant to Exhibit A attached hereto, defendant J Glab holds a secured interest in this property superior to that of the United States as its judgment and execution against defendant Joel Logan, individually, were properly filed prior to the filing of the Notice of Federal Tax Lien against Mr. Logan. As a result,

the United States concedes that J Glab holds a superior interest with regard to the proceeds at issue in this proceeding. However, because J Glab's ultimate right to these funds has not yet been determined, and if, for some reason, J Glab is ultimately unsuccessful in its claims in this matter, the United States maintains its claims to these funds as lien priority with respect to the remaining defendants remains unknown.

I hereby certify that a true copy of the above document was served upon (each party appearing pro se and) the attorney of record for each other party by mail on

10/07/05 - Lydia Bottome Turanchik

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

BARBARA HEALY SMITH
Assistant United States Attorney

/s/ Lydia Bottome Turanchik
LYDIA BOTTOME TURANCHIK
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COMMONWEALTH OF MASSACHUSETTS

NORFOLK, ss.

To the Sheriffs of our several Counties, or their Deputies

Greetings:

WHEREAS, Michael Hunter, As Trustee of King David Trust,
by the consideration of our JUSTICES OF OUR SUPERIOR COURT, holden at
Dedham, within and for the County of Norfolk, aforesaid, on the 5th day of February
A.D. 2002, recovered judgment against **New England Healthcare Development
Corporation, as sole General Partner of New England Health Limited
Partnership, Joel K. Logan and Mark S. Logan**

No.2001-141

Dam. \$388,180.60

Attys' fees \$18,000.00

Int. \$9,883.57

TOTAL \$416,064.17

in an action of Contract

for the sum of **Three Hundred, Eighty Eight Thousand, One Hundred and Eighty
dollars, and Sixty Cents** damages, as to us appears of record, **Eighteen Thousand
Dollars and Zero Cents** in Attorneys fees, with interest to the date of this execution in
the sum of **Nine Thousand, Eight Hundred and Eighty Three Dollars and Fifty
Seven Cents**, whereof execution remains to be done:

WE COMMAND you therefore, that of the goods, chattels or lands of the said
**New England Healthcare Development Corporation, as sole General Partner of
New England Health Limited Partnership, Joel K. Logan and Mark S. Logan**
Judgment Debtor within your precinct, you cause to be paid and satisfied unto the said
Judgment Creditor at the value thereof in money, the aforesaid sums, being **Four
Hundred and Sixteen Thousand, Sixty Four Dollars and Seventeen Cents** with
interest thereon from the day of this execution, and thereof also to satisfy yourself for
your own fees: and for want of goods, chattels or lands of the said Judgment Debtor to be
by them shown unto you, or found within your precinct to the acceptance of the said
Judgment Creditor to satisfy the sums aforesaid, with interest as aforesaid, we command
you to take the Body of said Judgment Debtors, **Joel K. Logan and Mark S. Logan** and
commit them unto our Jail in Dedham, in our County of Norfolk, or any Jail in your
precinct, aforesaid, and detain in your custody, within our said Jail, until they Pay the
full sums above mentioned, with your fees, or be discharged by said Judgment Creditor,
or otherwise by order of law.

Hereof fail not, and make return of this writ with your doings thereon into the
clerk's office of our said COURT, at Dedham within our county of Norfolk, within
twenty years after the date of the said judgment.

WITNESS, Suzanne V. DelVecchio Esquire, at Dedham, the 26th
day of March in the year of our Lord Two Thousand and Two

RETURN TO:

Andrew K. Kelley, Esq.
Rubin and Rudman LLP
50 Rowes Wharf
Boston, MA. 02110-3319

RECEIVED AND RECORDED
NORFOLK COUNTY
REGISTRY OF DEEDS
DEDHAM, MA

CERTIFY

Paul D. Harold
PAUL D. HAROLD, REGISTER

May K. Ishley
Assistant Clerk

A TRUE COPY, ATTEST:

Maureen G. Black
DEPUTY SHERIFF

DATE _____

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GOVERNMENT
EXHIBIT

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